

2019

CERTIFICATE

To the Clerk of Lyon County, State of Kansas

We, the undersigned, officers of

City of Neosho Rapids

certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the
 maximum expenditure for the various funds for the year 2019; and
 (3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget			
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Allocation of MVT, RVT, and 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	74,649	24,880	24,703 24,880
Debt Service	10-113				
Library	12-1220				
Special Highway		8	54,900		
Sewer		8	79,345		
Non-Budgeted Funds		9			
Totals		x	208,894	24,880	24,703 24,880
Budget Summary		10			County Clerk's Use Only
Neighborhood Revitalization					

Tax Lid Limit (from Computation Tab)
 Does the City Need to Hold an Election?

24,880

YES

Total Valuation: 1,007,165

Assisted by:

Address:

Email:

James R. Wagner
Dallas D. Jones
Lyndee M. Jones
Brian Shaw
[Signature]

Date Attested: 7-23 2018

[Signature]
 County Clerk

Governing Body

RECEIVED
 LYON COUNTY
 CLERK'S OFFICE
 2018 JUL 23 PM 10 12

City of Neosho Rapids

2019

Computation to Determine Limit for 2019

1. Total tax levy amount in 2018 budget	+ \$	24,049
2. Library levy in 2018 budget	- \$	[REDACTED]
Other tax entity levy in 2018 budget	- \$	[REDACTED]
3. Net tax levy	\$	24,049

Amount of Levy

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ _____	13,174
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ _____	5,003
5b. Personal property 2017	- _____	5,282
5c. Increase in personal property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ _____	
6b. State assessed	+ _____	
6c. New improvements	+ _____	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of property that has changed in use during 2018 :	+ _____	261
8. Expiration of property tax abatements	+ _____	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	[REDACTED]
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		13,435

11. Total estimated valuation July 1, 2018	<u>1,004,830</u>		
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0136</u>		
13. Percentage adjustment increase (12 times 3)		+ \$	<u>326</u>
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)			<u>2.10%</u>
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$	<u>505</u>
16. Total Percentage Adjustments		\$	<u>831</u>

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget: + _____ 0
 Property tax revenues for debt service in 2018 budget: - _____
 Increase property tax revenues spent on debt service: _____ 0

18. Property tax revenues spent for public building commission and lease payments in the 2019 bud + _____
 (Obligations must have been incurred prior to July 1, 2016)
 (Do not include amounts already reported in debt service levy)

Property tax revenues spent for public building commission and lease payments in the 2018 bud - _____
 Increase property tax revenues spent on public building commission and lease payments: _____ 0

19. Property tax revenues spent on special assessments in the 2019 budget: + _____
 (Do not include amounts already reported in debt service levy)

20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2 + _____

21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget: + _____

22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 bud + _____

23. Law enforcement expenses - 2019 budget: + _____
 Law enforcement expenses - 2018 budget: - _____
 CPI adjustment: 2.10% _____ 0
 Increased law enforcement expenses in 2019 budget: + _____
 (Do not include building construction or remodeling costs)

24. Fire protection expenses - 2019 budget:

Fire protection expenses - 2018 budget:

CPI adjustment

Increased fire protection expense in 2019 budget:

(Do not include building construction or remodeling costs)

2.10%

+
-

0

+ _____

0

25. Emergency medical expenses - 2019 budget:

Emergency medical expenses - 2018 budget:

CPI adjustment

Increased emergency medical expenses in 2019 budget:

(Do not include building construction or remodeling costs)

2.10%

+
-

0

+ _____

0

26. Total Revenue Adjustments

0

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	

28. Total Levies on Behalf of Another Political or Governmental Subdivision + 0

29. Total Computed Tax Levy 24,880

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmenta	22,763	None
2016 Tax Levy (Less Levy for other Governmenta	23,172	None
2017 Tax Levy (Less Levy for other Governmenta	23,419	None
2018 Tax Levy (Less Levy for other Governmenta	23,049	None
Average Tax Levy (last three years)	23,547	
CPI Adjustment of 0.014	330	

Average Tax Levy Adjusted by CPI 23,876

2019 Total Tax Levy (Less Levy for Other Governmental Mills) [REDACTED]

Exemption from Election Requirement Yes

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss [REDACTED]

2019 Tax Levy (Less Levy for other Governmental Mills) [REDACTED]

2018 Tax Levy (Less Levy for other Governmental Mills) [REDACTED]

Change in Levy 0

CPI Adjustment 505

2019 Mill Rate (Less Mills for other Governmental Mills) [REDACTED]

Loss of Assessed Valuation Multiplied by 2019 Mill Rate 0

Total Adjustment for Loss of Assessed Valuation 505

Exemption from Election Requirement Yes

City of Neosho Rapids

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	24,049	5,296	177	13	48	36
Debt Service						
Library						
TOTAL	24,049	5,296	177	13	48	36

County Treas Motor Vehicle Estimate 5,296

County Treas Recreational Vehicle Estimate 177

County Treas 16/20M Vehicle Estimate 13

County Treas Commercial Vehicle Tax Estimate 48

County Treas Watercraft Tax Estimate 36

Motor Vehicle Factor 0.22021

Recreational Vehicle Factor 0.00736

16/20 Vehicle Factor 0.00054

Commercial Vehicle Factor 0.00200

Watercraft Factor 0.00150

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		51,776	32,025
Receipts:			
Ad Valorem Tax		24,049	x
Delinquent Tax			
Motor Vehicle Tax			5,296
Recreational Vehicle Tax			177
16/20M Vehicle Tax			13
Commercial Vehicle Tax			48
Watercraft Tax			36
Gross Earning (Intangible) Tax			
LAVTR			
City and County Revenue Sharing			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	65,642	36,649	18,770
Resources Available:	100,705	88,425	50,795
Expenditures:			
Salaries and Wages			
Employee Benefits			
Contractual			
Capital Outlay			
Supplies			
Travel			
Printing			
Telephone			
Utilities			
Insurance			
Depreciation			
Interest			
Other			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	48,929	56,400	74,649
Unencumbered Cash Balance Dec 31	51,776	32,025	x
2017/2018/2019 Budget Authority Amount	83,388	115,243	74,649
Non-Appropriated Balance			74,649
Total Expenditure/Non-Appr Balance			74,649
Tax Required			23,854
Delinquent Comp Rate: 4.3%			1,026
Amount of 2018 Ad Valorem Tax			24,880

Desired Carryover into 2020	
Desired Carryover Amount:	
Estimated Mill Rate Impact:	
2019 Tot Exp/Non-Appr Must Be:	50
Expenditures Must Be Changed by:	50

Projected Carryover into 2020	
\$32,025	2018 Ending Cash Balance (est.)
\$18,770	2019 Non-AV Receipts (est.)
\$23,854	2019 Ad Valorem Tax (est.)
\$74,649	Total 2019 Resources Available
\$51,375	Less 2017 Expenditures + 5%
\$23,274	Projected 2020 Carryover (est.)

Mill Rate Comparison	
24.761	2019 Fund Mill Rate
26.874	2018 Fund Mill Rate
24.761	Total 2019 Mill Rate
26.874	Total 2018 Mill Rate

Computed 2019 tax levy limit amount	\$24,880
Total 2019 tax levy amount	\$24,880

CPA Summary

City of Neosho Rapids

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		10,224	16,364
Receipts:			
State of Kansas Gas Tax		7,130	7,160
County Transfers Gas		810	810
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	15,718	38,440	38,970
Resources Available:	52,190	48,664	55,334
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	41,966	32,300	54,900
Unencumbered Cash Balance Dec 31	10,224	16,364	434
2017/2018/2019 Budget Authority Amount	53,921	41,050	54,900

Adopted Budget Sewer	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		45,439	34,754
Receipts:			
Fees to Customers	47,425	47,500	48,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	47,425	47,500	48,000
Resources Available:	124,989	92,939	82,754
Expenditures:			
Salaries and Wages	1,174	5,000	5,000
Commodities	1,037	1,100	1,100
Travel	5,389	5,500	5,500
UBIA Rural Development Loan Proj	69,090	46,585	47,245
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	79,550	58,185	79,345
Unencumbered Cash Balance Dec 31	45,439	34,754	3,409
2017/2018/2019 Budget Authority Amount	116,504	100,549	79,345

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Neosho Rapids

will meet on July 11, 2018 at 6:45 PM at Neosho Rapids Community Center for the purpose of answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Neosho Rapids Community Center and will be available

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax established for the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures
General	48,929	26.470	56,400	26.874	74,649
Debt Service					
Library					
Special Highway	41,966		32,300		54,900
Sewer	79,550		58,185		79,345
Non-Budgeted Funds	1,176				
Totals	171,621	26.470	146,885	26.874	208,894
Less: Transfers	0		0		0
Net Expenditure	171,621		146,885		208,894
Total Tax Levied	23,419		24,049		x
Assessed Valuation	885,013		894,901		1,004,830

Outstanding Indebtedness,

	2016	2017	2018
January 1,			
G.O. Bonds	432,000	259,977	259,977
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	432,000	259,977	259,977

*Tax rates are expressed in mills

Linda Crawford

City Official Title: Treasurer

